

Minute

Monitoring and Audit Committee

Thursday, 9 February 2023, 09:30.

Council Chamber, Council Offices, School Place, Kirkwall.



Present

Councillors Alexander G Cowie, W Leslie Manson, John A R Scott and Gillian Skuse.

Present via remote link (Microsoft Teams)

Councillors Stephen G Clackson, P Lindsay Hall and Mellissa-Louise Thomson.

Clerk

- Sandra Craigie, Committees Officer.

In Attendance

- Stephen Brown, Chief Officer, Orkney Health and Social Care Partnership (for Items 1.1 and 1.2).
- Karen Greaves, Corporate Director for Strategy, Performance and Business Solutions.
- Gavin Mitchell, Head of Legal and Governance.
- Peter Diamond, Head of Education (for Items 1.1 to 1.3).
- Shonagh Merriman, Service Manager (Corporate Finance) (for Item 1.1).
- Andrew Paterson, Chief Internal Auditor.
- Barrie Hamill, Internal Auditor.
- Peter Thomas, Internal Auditor.

Observing

- Kenny MacPherson, Head of Property, Asset Management and Facilities.
- Alex Rodwell, Head of Improvement and Performance.
- Rosemary Colsell, Service Manager (Procurement) (for Items 1.1 and 1.2).

Declarations of Interest

- No declarations of interest were intimated.

Chair

- Councillor Alexander G Cowie.

1. Internal Audit Reports

1.1. General Ledger

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Noted:

1.1.1. That Internal Audit had undertaken an audit of the processes and controls relating to the General Ledger, the Council's main accounting register which operated via the Integra 2 accounting software system provided by Capita.

1.1.2. The findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, regarding processes and controls relating to the General Ledger.

The Committee resolved to **recommend to the Council:**

1.1.3. That, having reviewed the audit findings referred to at paragraph 1.1.2 above, assurance was obtained that action had been taken or agreed where necessary.

1.2. Orkney Health and Care – Contract Managed Services

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Noted:

1.2.1. That Internal Audit had undertaken an audit of the procedures and controls relating to contract managed services within Orkney Health and Care.

1.2.2. The findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, regarding procedures and controls relating to contract managed services within Orkney Health and Care.

The Committee resolved to **recommend to the Council:**

1.2.3. That, having reviewed the audit findings referred to at paragraph 1.2.2 above, assurance was obtained that action had been taken or agreed where necessary.

1.3. School Establishment Audit – Rousay Community School

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Noted:

1.3.1. That Internal Audit had undertaken an audit of the administrative procedures and controls within Rousay Community School.

1.3.2. The findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, relating to administrative procedures and controls within Rousay Community School.

The Committee resolved to **recommend to the Council**:

1.3.3. That, having reviewed the audit findings referred to at paragraph 1.3.2 above, assurance was obtained that action had been taken or agreed where necessary.

1.4. Corporate Governance and Risk Management

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Noted:

1.4.1. That Internal Audit had undertaken an audit of the procedures and controls relating to Corporate Governance and Risk Management.

1.4.2. The findings contained in the Internal Audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, regarding procedures and controls relating to Corporate Governance and Risk Management.

The Committee resolved to **recommend to the Council**:

1.4.3. That, having reviewed the audit findings referred to at paragraph 1.4.2 above, assurance was obtained that action had been taken or agreed where necessary.

2. Conclusion of Meeting

At 10:17 the Chair declared the meeting concluded.

Signed: A G Cowie.